

1-1 By: Bonnen of Brazoria H.B. No. 2989  
 1-2 (Senate Sponsor - Taylor of Galveston)  
 1-3 (In the Senate - Received from the House April 24, 2017;  
 1-4 May 3, 2017, read first time and referred to Committee on Finance;  
 1-5 May 11, 2017, reported favorably by the following vote: Yeas 10,  
 1-6 Nays 0; May 11, 2017, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17			X	
1-18	X			
1-19			X	
1-20	X			
1-21	X			
1-22			X	
1-23	X			

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to payment of an ad valorem tax refund in the event of a tax  
 1-27 roll correction that decreases a property owner's tax liability.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 26.15(f), Tax Code, is amended to read as  
 1-30 follows:

1-31 (f) If a correction that decreases the tax liability of a  
 1-32 property owner is made after the owner has paid the tax, the taxing  
 1-33 unit shall refund to the property owner who paid the tax the  
 1-34 difference between the tax paid and the tax legally due, except as  
 1-35 provided by Section 25.25(n). A property owner is not required to  
 1-36 apply for a refund under this subsection to receive the refund.

1-37 SECTION 2. The change in law made by this Act applies only  
 1-38 to a refund made on or after the effective date of this Act. A  
 1-39 refund made before the effective date of this Act is governed by the  
 1-40 law in effect on the date the refund was made, and the former law is  
 1-41 continued in effect for that purpose.

1-42 SECTION 3. This Act takes effect immediately if it receives  
 1-43 a vote of two-thirds of all the members elected to each house, as  
 1-44 provided by Section 39, Article III, Texas Constitution. If this  
 1-45 Act does not receive the vote necessary for immediate effect, this  
 1-46 Act takes effect September 1, 2017.

1-47 \* \* \* \* \*